



3014 (02-09-04)

ANNUAL REPORT

OF

Name: OREGON MUNICIPAL WATER & SEWER UTILITY

Principal Office: 117 SPRING STREET
OREGON, WI 53575

For the Year Ended: DECEMBER 31, 1998

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
 FINANCIAL SECTION	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Distribution of Total Payroll	F-05
Balance Sheet	F-06
Net Utility Plant	F-07
Accumulated Provision for Depreciation and Amortization of Utility Plant	F-08
Net Nonutility Property (Accts. 121 & 122)	F-09
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-10
Materials and Supplies	F-11
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-12
Capital Paid in by Municipality (Acct. 200)	F-13
Bonds (Acct. 221)	F-14
Notes Payable & Miscellaneous Long-Term Debt	F-15
Taxes Accrued (Acct. 236)	F-16
Interest Accrued (Acct. 237)	F-17
Contributions in Aid of Construction (Account 271)	F-18
Balance Sheet End-of-Year Account Balances	F-19
Return on Rate Base Computation	F-20
Return on Proprietary Capital Computation	F-21
Important Changes During the Year	F-22
Financial Section Footnotes	F-23
 WATER OPERATING SECTION	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service	W-08
Source of Supply, Pumping and Purchased Water Statistics	W-10
Sources of Water Supply - Ground Waters	W-11
Sources of Water Supply - Surface Waters	W-12
Pumping & Power Equipment	W-13
Reservoirs, Standpipes & Water Treatment	W-14
Water Mains	W-15
Water Services	W-16
Meters	W-17
Hydrants and Distribution System Valves	W-18
Water Operating Section Footnotes	W-19

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: OREGON MUNICIPAL WATER & SEWER UTILITY**Utility Address:** 117 SPRING STREET

OREGON, WI 53575

When was utility organized? 1/1/1968**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: MS JEANETTE H FORMAN**Title:** ADMINISTRATOR-CLERK TREASURER**Office Address:**

117 SPRING STREET

OREGON, WI 53575

Telephone: (608) 835 - 3110**Fax Number:** (608) 835 - 6503**E-mail Address:**

Individual or firm, if other than utility employee, preparing this report:

Name: VIRCHOW, KRAUSE & CO., LLP**Title:****Office Address:** VIRCHOW, KRAUSE & CO., LLP

4600 AMERICAN PARKWAY

P.O. BOX 7398

MADISON, WI 53707-7398

Telephone: (608) 249 - 6622**Fax Number:** (608) 249 - 8532**E-mail Address:** cpa@virchowkrause.com

Are records of utility audited by individuals or firms, other than utility employee? YES

Individual or firm, if other than utility employee, auditing utility records:

Name: VIRCHOW, KRAUSE & CO., LLP**Title:****Office Address:** VIRCHOW, KRAUSE & CO., LLP

4600 AMERICAN PARKWAY

P.O. BOX 7398

MADISON, WI 53707-7398

Telephone: (608) 249 - 6622**Fax Number:** (608) 249 - 8532**E-mail Address:** cpa@virchowkrause.com**Date of most recent audit report:** 3/19/1999**Period covered by most recent audit:** 1998

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: MARK W. BELOW**Title:** DIRECTOR OF PUBLIC WORKS**Office Address:**117 SPRING STREET
OREGON, WI 53575**Telephone:** (608) 835 - 7491**Fax Number:** (608) 835 - 6503**E-mail Address:**

Name of utility commission/committee:

Names of members of utility commission/committee:

STEVE ANDRE

DARRELL KLIMKLE, CHAIRMAN

MICHAEL E KREMBS, VILLAGE PRESIDENT

MARVIN SEVERSON

Is sewer service rendered by the utility? YES**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes?** YES**Date of Ordinance:** 9/15/1967**Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

Provide the following information regarding the provider(s) of contract services:

Firm Name:

Contact Person:**Title:****Telephone:****Fax Number:****E-mail Address:**

Contract/Agreement beginning-ending dates:**Provide a brief description of the nature of Contract Operations being provided:**

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	525,370	502,702	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	195,242	178,066	2
Depreciation Expense (403)	120,112	97,961	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	115,084	101,278	5
Total Operating Expenses	430,438	377,305	
Net Operating Income	94,932	125,397	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	94,932	125,397	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	144,540	124,923	10
Miscellaneous Nonoperating Income (421)	459,310	326,048	11
Total Other Income	603,850	450,971	
Total Income	698,782	576,368	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	698,782	576,368	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	386,270	377,103	14
Amortization of Debt Discount and Expense (428)	22,135	26,614	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	31,075	33,950	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	6,174		19
Total Interest Charges	433,306	437,667	
Net Income	265,476	138,701	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	739,205	600,504	20
Balance Transferred from Income (433)	265,476	138,701	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	1,004,681	739,205	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
Interest on investments	144,540	5
Total (Acct. 419):	144,540	
Miscellaneous Nonoperating Income (421):		
Non-regulated sewer operating income	459,310	6
Total (Acct. 421):	459,310	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		12
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	525,370	0	0	0	525,370	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:					0	6
.						
Revenues subject to Wisconsin Remainder Assessment	525,370	0	0	0	525,370	

DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	98,727		98,727	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses	128,277		128,277	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	227,004	0	227,004	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	7,176,963	5,784,951	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	911,163	801,878	2
Net Utility Plant	6,265,800	4,983,073	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	11,745,285	11,501,960	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	1,736,191	1,403,056	4
Net Nonutility Property	10,009,094	10,098,904	
Investment in Municipality (123)	0	0	5
Other Investments (124)	1,774,364	1,739,176	6
Special Funds (125)	1,023,749	749,788	7
Total Other Property and Investments	12,807,207	12,587,868	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	17,811	(28,752)	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	11,641	11,920	11
Other Accounts Receivable (143)	37,624	55,538	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	27,897	30,482	14
Materials and Supplies (150)	14,381	14,381	15
Prepayments (165)	1,652	2,015	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	111,006	85,584	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	43,017	48,173	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	100,874	108,712	20
Total Deferred Debits	143,891	156,885	
Total Assets and Other Debits	19,327,904	17,813,410	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	371,003	371,003	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	1,004,681	739,205	23
Total Proprietary Capital	1,375,684	1,110,208	
LONG-TERM DEBT			
Bonds (221)	7,779,311	7,934,824	24
Advances from Municipality (223)	644,018	701,342	25
Other Long-Term Debt (224)	1,541,470	1,054,230	26
Total Long-Term Debt	9,964,799	9,690,396	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	141,401	21,523	28
Payables to Municipality (233)	342,530	107,334	29
Customer Deposits (235)			30
Taxes Accrued (236)	110,149	0	31
Interest Accrued (237)	103,509	97,198	32
Other Current and Accrued Liabilities (238)	23,612	21,917	33
Total Current and Accrued Liabilities	721,201	247,972	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	7,266,220	6,764,834	41
Total Liabilities and Other Credits	19,327,904	17,813,410	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	7,176,963	0	0	0	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)					7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	7,176,963	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	911,163	0	0	0	10
Total Accumulated Provision	911,163	0	0	0	
Net Utility Plant	6,265,800	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	801,878				801,878	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	120,112				120,112	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	11,303				11,303	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	131,415	0	0	0	131,415	13
Debits during year						14
Book cost of plant retired	15,980				15,980	15
Cost of removal	6,150				6,150	16
Other debits (specify):						17
					0	18
Total debits	22,130	0	0	0	22,130	19
Balance End of Year	911,163	0	0	0	911,163	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	11,501,960	245,325	2,000	11,745,285	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	11,501,960	245,325	2,000	11,745,285	
Less accum. prov. depr. & amort. (122)	1,403,056	335,135	2,000	1,736,191	3
Net Nonutility Property	10,098,904	(89,810)	0	10,009,094	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other					0	0	2
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	14,381	14,381	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	14,381	14,381	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
1993 Bonds	932	428	13,976	1
1989 Bonds	1,642	428	1,642	2
1994 Bonds	2,582	428	27,399	3
Total			43,017	
Unamortized premium on debt (251)				
NONE	0	0	0	4
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	371,003	1
Changes during year (explain):		2
Balance end of year	371,003	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
Mortgage Revenue Bond	05/01/1989	10/01/2009	6.73%	365,000	1
1994 Refunding Bonds	02/01/1994	10/01/2009	5.00%	1,255,000	2
Clean Water Fund Loan	04/18/1995	05/01/2015	3.80%	6,159,311	3
Total Bonds (Account 221):				7,779,311	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
1993 Manhole loan	06/23/1993	03/15/2003	5.00%	158,852	1
Refunding note	04/25/1994	03/15/2009	5.00%	411,507	2
Various projects	11/01/1993	10/01/2013	4.35%	63,398	3
Promissory note	09/30/1994	03/15/1999	5.00%	10,261	4
Total for Account 223				644,018	
Other Long-Term Debt (224)					
WPL Rebate WWTP Plant	03/01/1997	03/31/2002	5.14%	41,470	5
Well No. 5 loan	01/15/1998	01/15/2000	4.50%	1,500,000	6
Total for Account 224				1,541,470	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	115,084	2
Charged electric department expense		3
Charged sewer department expense	11,699	4
Other (explain):		
NONE		5
Total Accruals and other credits	126,783	
Taxes paid during year:		
County, state and local taxes		6
Social Security taxes	16,354	7
PSC Remainder Assessment	280	8
Other (explain):		
NONE		9
Total payments and other debits	16,634	
Balance end of year	110,149	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
Mortgage Revenue Bonds 1989	22,587	88,602	90,351	20,838	1
Clean Water Fund Loan	39,329	230,512	232,074	37,767	2
Subtotal	61,916	319,114	322,425	58,605	
Advances from Municipality (223)					
Advance for various projects	1,002	2,957	3,005	954	3
Advance from Munic - Manholes	7,289	8,184	9,141	6,332	4
1993 Refunding Note	6,565	19,380	19,694	6,251	5
Advance from Municipality	489	554	613	430	6
Subtotal	15,345	31,075	32,453	13,967	
Other Long-Term Debt (224)					
1996 Well #5 project	19,937	66,500	55,500	30,937	7
WP&L Rebate loan	0	656	656	0	8
Subtotal	19,937	67,156	56,156	30,937	
Notes Payable (231)					
NONE	0			0	9
Subtotal	0	0	0	0	
Total	97,198	417,345	411,034	103,509	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	2,803,873	0	0	3,960,961	0	6,764,834	1
Add credits during year:							
For Services	43,584					43,584	2
For Mains	112,072					112,072	3
Other (specify):							
For Hydrants	16,981					16,981	4
For Sanitary Sewers				92,260		92,260	5
For Lateral				29,771		29,771	6
Special Assessments	3,550			5,768		9,318	7
Connection Fees				197,400		197,400	8
Deduct charges (specify):							
NONE						0	9
Balance End of Year	2,980,060	0	0	4,286,160	0	7,266,220	
Amount of federal and state grants in aid received for utility construction included in End of Year totals							0 10

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
State Investment Pool	1,139,106	2
State Investment Pool for Construction	635,258	3
Total (Acct. 124):	1,774,364	
Special Funds (125):		
Bond and Interest Redemption Fund	3,451	4
Depreciation Fund	183,237	5
Replacement Fund	329,837	6
Redemption Fund	507,224	7
Total (Acct. 125):	1,023,749	
Notes Receivable (141):		
NONE		8
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	11,641	9
Electric		10
Sewer (Regulated)		11
Other (specify):		
NONE		12
Total (Acct. 142):	11,641	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	37,207	13
Merchandising, jobbing and contract work		14
Other (specify):		
Miscellaneous invoices	417	15
Total (Acct. 143):	37,624	
Receivables from Municipality (145):		
State trust fund loan deposit	23,169	16
Special assessments placed on tax roll	231	17
Additional public fire protection	2,583	18
Miscellaneous items	1,914	19
Total (Acct. 145):	27,897	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Prepayments (165):		
Computer support	1,652	20
Total (Acct. 165):	1,652	
Extraordinary Property Losses (182):		
NONE		21
Total (Acct. 182):	0	
Other Deferred Debits (183):		
Special assessments recievable	9,141	22
Loss on 1994 refunding	91,733	23
Total (Acct. 183):	100,874	
Payables to Municipality (233):		
Operating payroll, benefits and other expenses	113,611	24
Kierstead Lane capital project	228,919	25
Total (Acct. 233):	342,530	
Other Deferred Credits (253):		
NONE		26
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	6,368,933	0	0	0	6,368,933	1
Materials and Supplies	14,381	0	0	0	14,381	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	856,520	0	0	0	856,520	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	2,891,966	0	0	0	2,891,966	6
Other (specify):					0	7
Average Net Rate Base	2,634,828	0	0	0	2,634,828	
Net Operating Income	94,932	0	0	0	94,932	8
Net Operating Income as a percent of						
Average Net Rate Base	3.60%	N/A	N/A	N/A	3.60%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	371,003	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	871,943	3
Other (Specify):		4
Total Average Proprietary Capital	1,242,946	
Net Income		
Net Income	265,476	5
Percent Return on Proprietary Capital	21.36%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

October 11, 1999

Ms. Stacey L. Wagner, C.P.A.
Virchow, Krause & Company, LLP
P.O. Box 7398
Madison, WI 53707-7398

1998 Analytical Review DWCCA-4440-PJL

Dear Ms. Wagner:

Thank you for your response to our letter of July 22, 1999, concerning the analytical review of Oregon Water Utility's 1998 annual report. Your answer has been helpful in providing information that will enable us to better provide guidance to you regarding proper utility accounting and the preparation of future annual reports. However, we feel that both of the issues addressed in item number one need further clarification before we can complete this analytical review.

Deferred special assessments should be reported in Account 124, Other Investments in the Balance Sheet End-of-Year Account Balances schedule on page F-17. Please follow this procedure in the future.

In the future, the Unamortized portion of the loss on 1994 advance refunding which was reported in Account 183 should be reported in Account 181, Unamortized debt discount & expense on page F-12.

If you have any questions, please feel free to contact me at (608) 267-9198. You may consider the review closed.

Sincerely,

Peter J. Leege
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

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cc: Ms. Jeanette H. Forman, Administrator

FINANCIAL SECTION FOOTNOTES

Identification and Ownership (Page iv)

July 22, 1999

Ms. Jeanette H. Forman, Administrator
Oregon Municipal Water And Sewer Utility
117 Spring Street
Oregon, WI 53575-1494

1998 Analytical Review DWCCA-4440-PJL

Dear Ms. Forman:

The Public Service Commission (PSC) is in the process of completing an analytical review of your utility's 1998 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that our review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

1. During our review of the Balance Sheet End-Of-Year Account Balances schedule on page F-19, we noted that in Account 183, Other Deferred Debits, the utility reports \$9,141 as special assessments receivable. Please provide the time period remaining for this amount to be collected. You also report \$91,733 described as loss on 1994 refunding. Please provide full details concerning this amount including how the loss was initially calculated and what the utility's plans are with respect to amortizing this amount and to what account it is being charged.

2. Our records indicate that the \$427,207 reported Account 320, Land and Land Rights, on page W-8 should actually be reported in Account 321, Structures and Improvements. Please adjust your 1999 annual report accordingly using column (f) of the Water Utility Plant In Service schedule and add a footnote explaining that the adjustment was made as instructed in this letter.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 267-9198. Please respond within 30 days of this letter. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Peter J. Leege
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

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FINANCIAL SECTION FOOTNOTES

cc: Mr. Darrell Klimkle, Chairman

Response received 9/20/99

#1, special assessments, is for water laterals not yet in service. Per Dan Boyle, I will write to instruct utility to report these dollars in account 124.

Loss on advance refunding, was calculated by taking the difference between the principal and discount/issuance costs associated with the 1994 bonds and the outstanding principal and discount on the 1989 bonds. Per Dan Boyle, I will write to instruct that this be reported in account 181 in the future.

#2, Acknowledged, will adjust 1999 report.

Review closed.

PJL

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	507,894	1
Total Sales of Water	507,894	
Other Operating Revenues		
Forfeited Discounts (470)	1,396	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	16,080	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	17,476	
Total Operating Revenues	525,370	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	12,300	8
Pumping Expenses (620-625)	19,430	9
Water Treatment Expenses (630-635)	4,519	10
Transmission and Distribution Expenses (640-655)	64,702	11
Customer Accounts Expenses (901-904)	22,065	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	72,226	14
Total Operation and Maintenance Expenses	195,242	
Other Operating Expenses		
Depreciation Expense (403)	120,112	15
Amortization Expense (404-407)		16
Taxes (408)	115,084	17
Total Other Operating Expenses	235,196	
Total Operating Expenses	430,438	
NET OPERATING INCOME	94,932	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial	1	2,902	3,293	2
Industrial				3
Total Unmetered Sales to General Customers (460)	1	2,902	3,293	
Metered Sales to General Customers (461)				
Residential	2,208	131,673	252,674	4
Commercial	302	42,700	68,927	5
Industrial	5	2,555	2,827	6
Total Metered Sales to General Customers (461)	2,515	176,928	324,428	
Private Fire Protection Service (462)	9		2,879	7
Public Fire Protection Service (463)	1		162,583	8
Other Sales to Public Authorities (464)	20	11,533	14,711	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	2,546	191,363	507,894	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	162,583	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	162,583	
Forfeited Discounts (470):		
Customer late payment charges	1,396	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	1,396	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	15,173	10
Other (specify):		
Reconnections and miscellaneous invoices	907	11
Total Other Water Revenues (474)	16,080	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Labor (600)	12,300	1
Purchased Water (601)		2
Operation Supplies and Expenses (602)		3
Maintenance of Water Source Plant (605)		4
Total Source of Supply Expenses	12,300	
PUMPING EXPENSES		
Operation Labor (620)	1,116	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	18,314	7
Operation Supplies and Expenses (623)		8
Maintenance of Pumping Plant (625)		9
Total Pumping Expenses	19,430	
WATER TREATMENT EXPENSES		
Operation Labor (630)	2,114	10
Chemicals (631)	2,405	11
Operation Supplies and Expenses (632)		12
Maintenance of Water Treatment Plant (635)		13
Total Water Treatment Expenses	4,519	
TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	35,894	14
Operation Supplies and Expenses (641)	9,987	15
Maintenance of Distribution Reservoirs and Standpipes (650)	103	16
Maintenance of Mains (651)	11,241	17
Maintenance of Services (652)	2,580	18
Maintenance of Meters (653)	1,204	19
Maintenance of Hydrants (654)	1,821	20
Maintenance of Other Plant (655)	1,872	21
Total Transmission and Distribution Expenses	64,702	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	1,160	22
Accounting and Collecting Labor (902)	18,852	23
Supplies and Expenses (903)	2,053	24
Uncollectible Accounts (904)		25
Total Customer Accounts Expenses	22,065	
SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	27,291	27
Office Supplies and Expenses (921)	3,999	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	5,399	30
Property Insurance (924)	641	31
Injuries and Damages (925)	3,082	32
Employee Pensions and Benefits (926)	25,108	33
Regulatory Commission Expenses (928)		34
Miscellaneous General Expenses (930)	1,710	35
Transportation Expenses (933)	4,996	36
Maintenance of General Plant (935)		37
Total Administrative and General Expenses	72,226	
Total Operation and Maintenance Expenses	195,242	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		110,148	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		4,202	2
Net property tax equivalent		105,946	
Social Security		8,858	3
PSC Remainder Assessment		280	4
Other (specify): NONE			5
Total tax expense		115,084	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Dane				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.208450				3
County tax rate	mills		3.569450				4
Local tax rate	mills		6.319720				5
School tax rate	mills		14.122940				6
Voc. school tax rate	mills		1.516040				7
Other tax rate - Local	mills		0.447880				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		26.184480				10
Less: state credit	mills		2.231450				11
Net tax rate	mills		23.953030				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		6.319720				14
Combined School Tax Rate	mills		15.638980				15
Other Tax Rate - Local	mills		0.447880				16
Total Local & School Tax	mills		22.406580				17
Total Tax Rate	mills		26.184480				18
Ratio of Local and School Tax to Total	dec.		0.855720				19
Total tax net of state credit	mills		23.953030				20
Net Local and School Tax Rate	mills		20.497084				21
Utility Plant, Jan. 1	\$	5,784,951	5,784,951				22
Materials & Supplies	\$	14,381	14,381				23
Subtotal	\$	5,799,332	5,799,332				24
Less: Plant Outside Limits	\$	194,003	194,003				25
Taxable Assets	\$	5,605,329	5,605,329				26
Assessment Ratio	dec.		0.958700				27
Assessed Value	\$	5,373,829	5,373,829				28
Net Local & School Rate	mills		20.497084				29
Tax Equiv. Computed for Current Year	\$	110,148	110,148				30
Tax Equivalent per 1994 PSC Report	\$	91,932					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	110,148					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	8,886	23,867	4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	138,471	485,534	8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	147,357	509,401	
PUMPING PLANT			
Land and Land Rights (320)	427,207	422,033	12
Structures and Improvements (321)	0		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	263,599	154,926	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	2,420		20
Total Pumping Plant	693,226	576,959	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	35,233	14,015	23
Total Water Treatment Plant	35,233	14,015	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	5,191		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			32,753	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			624,005	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	656,758	
PUMPING PLANT				
Land and Land Rights (320)			849,240	12
Structures and Improvements (321)			0	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			418,525	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			2,420	20
Total Pumping Plant	0	0	1,270,185	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			49,248	23
Total Water Treatment Plant	0	0	49,248	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			5,191	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	463,457		26
Transmission and Distribution Mains (343)	2,668,995	360,442	27
Fire Mains (344)	0		28
Services (345)	658,297	64,994	29
Meters (346)	427,724	44,965	30
Hydrants (348)	372,757	25,267	31
Other Transmission and Distribution Plant (349)	273		32
Total Transmission and Distribution Plant	4,596,694	495,668	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	6,415	739	35
Computer Equipment (391.1)	28,934		36
Transportation Equipment (392)	6,383	21,560	37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	46,662	13,697	44
Other Tangible Property (399)	0		45
Total General Plant	88,394	35,996	
Total utility plant in service directly assignable	5,560,904	1,632,039	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	5,560,904	1,632,039	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)			463,457	26
Transmission and Distribution Mains (343)	12,173		3,017,264	27
Fire Mains (344)			0	28
Services (345)	1,737		721,554	29
Meters (346)	1,570		471,119	30
Hydrants (348)	500		397,524	31
Other Transmission and Distribution Plant (349)			273	32
Total Transmission and Distribution Plant	15,980	0	5,076,382	
GENERAL PLANT				
Land and Land Rights (389)			0	33
Structures and Improvements (390)			0	34
Office Furniture and Equipment (391)			7,154	35
Computer Equipment (391.1)			28,934	36
Transportation Equipment (392)			27,943	37
Stores Equipment (393)			0	38
Tools, Shop and Garage Equipment (394)			0	39
Laboratory Equipment (395)			0	40
Power Operated Equipment (396)			0	41
Communication Equipment (397)			0	42
SCADA Equipment (397.1)			0	43
Miscellaneous Equipment (398)			60,359	44
Other Tangible Property (399)			0	45
Total General Plant	0	0	124,390	
Total utility plant in service directly assignable	15,980	0	7,176,963	
Common Utility Plant Allocated to Water Department			0	46
Total utility plant in service	15,980	0	7,176,963	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			18,275	18,275	1
February			16,598	16,598	2
March			18,699	18,699	3
April			18,202	18,202	4
May			20,802	20,802	5
June			20,414	20,414	6
July			25,066	25,066	7
August			22,735	22,735	8
September			22,087	22,087	9
October			20,787	20,787	10
November			19,995	19,995	11
December			20,779	20,779	12
Total for year	0	0	244,439	244,439	
Less: Measured or estimated water used in main flushing and water treatment during year				1,657	13
Less: Other utility use				2,971	14
Other utility use explanation:					15
Meter at wastewater treatment plant.					
Water pumped into distribution system				239,811	16
Less: Water sold				191,363	17
Losses and unaccounted for				48,448	18
Percent unaccounted for to the nearest whole percent (%)				20%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				957	21
Date of maximum: 8/14/1998					22
Cause of maximum:					23
Meter read later in day than usual.					
Minimum gallons pumped by all methods in any one day during reporting year				433	24
Date of minimum: 12/24/1998					25
Total KWH used for pumping for the year				380,560	26
If water is purchased: Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
680 HILLCREST DRIVE	3	953	16	1,440,000	Yes	1
820 SCOTT STREET	4	843	16	1,224,000	Yes	2
1225 UNION ROAD	5	890	16	1,224,000	Yes	3

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#3	#4	#5	1
Location	680 HILLCREST	820 SCOTT STREET	1225 UNION ROAD	2
Purpose	P	P	P	3
Destination	R	R	R	4
Pump Manufacturer	PEERLESS	AMERICAN IND. PUMP	GOOLDS PUMPS INC.	5
Year Installed	1967	1991	1998	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	1,000	1,000	850	8
Pump Motor or Standby Engine Mfr	CUTTER HAMMOND	U S ELECTRIC MOTORS	U.S. MOTERS	10
Year Installed	1967	1991	1998	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	30	70	75	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25
				26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	#2	#3	#4	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	S	S	R	4
				5
Year constructed	1975	1978	1991	6
				7
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	CONCRETE	8
				9
Elevation difference in feet (See Headnote 3.)	61	90	135	10
Total capacity in gallons	450,000	400,000	70,000	11
WATER TREATMENT PLANT				12
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	LIQUID	13
				14
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	15
				16
Filters, type (gravity, pressure, other, none)	PRESSURE	PRESSURE	PRESSURE	17
				18
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.5040	1.4400	1.4400	19
				20
Is a corrosion control chemical used (yes, no)?	N	N	N	21
				22
Is water fluoridated (yes, no)?	Y	Y	Y	23
				24
				25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	#5		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R		3
Year constructed	1998		4
Primary material (earthen, steel, concrete, other)	CONCRETE		5
Elevation difference in feet (See Headnote 3.)	114		6
Total capacity in gallons	40,000		7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		10
Filters, type (gravity, pressure, other, none)	PRESSURE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.2240		12
Is a corrosion control chemical used (yes, no)?	N		13
Is water fluoridated (yes, no)?	Y		14

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	4.000	20,870	5	0	0	20,875
M	D	6.000	43,708	117	1,916	0	41,909
M	D	8.000	99,811	6,248	0	0	106,059
M	D	10.000	6,563	0	0	0	6,563
M	D	12.000	7,753	1,960	0	0	9,713
Total Within Municipality			178,705	8,330	1,916	0	185,119
M	T	10.000	4,250	0	0	0	4,250
Total Outside of Municipality			4,250	0	0	0	4,250
Total Utility			182,955	8,330	1,916	0	189,369

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
L	0.750	190	0	0	0	190		1
M	0.750	815	0	33	0	782	19	2
L	1.000	1	0	0	0	1		3
M	1.000	1,093	110	0	0	1,203	154	4
M	1.250	2	0	0	0	2		5
M	1.500	52	0	0	0	52	6	6
M	2.000	79	0	0	0	79	6	7
M	3.000	1	0	0	0	1		8
M	4.000	18	0	0	0	18	6	9
M	6.000	3	2	0	0	5		10
M	8.000	2	0	0	0	2		11
Total Utility		2,256	112	33	0	2,335	191	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	1	0	0	0	1	0	1
0.750	2,320	270	41	0	2,549	264	2
1.000	43	0	0	0	43	0	3
1.500	51	2	0	0	53	21	4
2.000	14	0	0	0	14	3	5
2.500	0	0	0	0	0	0	6
3.000	12	0	0	0	12	1	7
4.000	1	0	0	0	1	0	8
6.000	1	0	0	0	1	0	9
8.000	3	1	1	0	3	1	10
Total:	2,446	273	42	0	2,677	290	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	0	1	0	0	0	0	1	1
0.750	2,207	214	3	6	1	118	2,549	2
1.000	1	39	1	0	0	2	43	3
1.500	0	33	1	7	4	8	53	4
2.000	0	11	0	2	1	0	14	5
2.500	0	0	0	0	0	0	0	6
3.000	0	4	0	4	4	0	12	7
4.000	0	0	0	1	0	0	1	8
6.000	0	0	0	0	1	0	1	9
8.000	0	0	0	0	3	0	3	10
Total:	2,208	302	5	20	14	128	2,677	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	1				1	1
Within Municipality	340	14	1		353	2
Total Fire Hydrants	341	14	1	0	354	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	258
Number of distribution system valves end of year:	847
Number of distribution valves operated during year:	170

WATER OPERATING SECTION FOOTNOTES

Water Utility Plant in Service (Page W-08)

Wells and Springs (314)
Land and Land Rights (320)
Electric Pumping Equipment (325)

A new well was added in 1998. Infrastructure related to Well #2 will be retired in 1999.

Water Mains (Page W-15)

The utility relpaced 1916 feet of 6 inch main with 8 inch main and added 1887 feet of 12 inch main. The remaining additions were contributed by developers.

Water Services (Page W-16)

The utility replaced 33 .75 inch services with 1.0 inch services during the year. All other additions were contributed be developers.

Hydrants and Distribution System Valves (Page W-18)

The utility has two large construction projects in progress resulting in a lack of time to test additional valves.
